IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.2273 OF 1990

Chatrabhuj Chhaganlal Desai .. Petitioner.

V/s.

Union of India & Others .. Respondents.

Mr.H.R. Shetty for the petitioner.

Mr.A.S. Rao for the respondents.

CORAM : R.M. LODHA &
J.P. DEVADHAR, JJ.

DATED : 23RD MARCH, 2006.

P.C. :

The learned counsel for the petitioner fairly conceded that the refund application made by the petitioner was time-barred. It is seen from the record that the duty was paid by the petitioner on 14th May, 1982. The claim for refund of duty was made on 11th June, 1990. The statutory limit for filing claim of refund under Section 27(1) of the Customs Act, 1962 is six months from the date of payment of duty. Apparently, the claim of refund is almost after eight years of payment of duty which is hopelessly time-barred. The Assistant Collector of Customs, obviously, had no jurisdiction to entertain the time-barred refund claim under Section 27 of the Customs Act, 1962.

2. The writ petition has no merit and is dismissed.

3. Since the learned counsel for the petitioner fairly conceded that the claim was time-barred, we direct that both the parties shall bear their own costs.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)